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APR 1.0 2007

Serial No. 10/766,739

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Amendment dated April 10, 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re PATENT APPLICATION of

Via Facsimile 571-273-8300

Kazuhide Abe

Group Art Unit: 2814

Serial No.: 10/766,739

Examiner: J. Ingham

Filed: January 29, 2004

Confirm. No.: 2843

For:

WIRING STRUCTURE OF SEMICONDUCTOR DEVICE AND METHOD OF

MANUFACTURING THE SAME

AMENDMENT UNDER 37 C.F.R. 1.116

U.S. Patent and Trademark Office Customer Window, Mail Stop AF Randolph Building 401 Dulany Street Alexandria, VA 22314

Date: April 10, 2007

Sir:

In response to the Final Office Action dated January 10, 2007, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.

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